



COLORADO
Department of Revenue
 Taxation Division

MEMORANDUM

TO: To Whom It May Concern

FROM: Milo Hay, Local Government Analyst
 Local Government Support Unit

Date: July 1, 2021

SUBJECT: LOCAL TAX CHANGES - EFFECTIVE July 1, 2021

STATE COLLECTED

State Tax	Tax Rate	Exempt*	Use Tax	Service Fee
State Sales (Exemption)	2.90%	A-B-C-D-E-G-H-K-L- M-N-O-P-Q-R	2.90%	4% Cap of \$1,000.00

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Cokedale (New Tax Jurisdiction)	1%	A-B-D	None	None
Ophir (New Tax Jurisdiction)	2%	A-B-C-D-E-G-H-K-M- P-O-R	None	None

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Boulder (Exemption)	0.985%	A-B-C-K-M	0.985%	None
Douglas (Exemption)	1%	A-B-C-D-E-F-H-K-L-M- N-O-P-Q	1%	2.33% ¹
Grand (Exemption)	1.30%	D	None	3.33%
La Plata (Exemption)	2%	D-E-H-K-L-M	None	3.33%
Mesa (Exemption)	2%	A-B-C-D-E-G-H-K-L-M	2%	3.33%

Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Arrowhead Metropolitan District (Exemption)	5%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%
Aspen Park Metropolitan District (Exemption)	0.5%	A-B-C-D-E-G-H-K-L- M-O-P-Q-R	None	3.33%
Bachelor Gulch Metropolitan District (Exemption)	5%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%
Buffalo Mountain Metropolitan District (New Tax Jurisdiction)	4%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%



Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Conifer Metropolitan District (Exemption)	0.75%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Eagle Vail Metropolitan District (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Edwards Metropolitan District (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Gunnison Valley Regional Transportation Authority (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	None
La Junta Health Service District (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Mesa County Public Service Improvements (Exemption)	0.37%	A-B-C-D-E-G-H-K-L-M	None	3.33%
Montezuma Health Service District (Exemption)	0.4%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Mt Vernon Metropolitan District (Exemption)	2%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Pikes Peak Regional Transportation Authority (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	1%	None
Pueblo West Metropolitan District (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	3.33%
Red Sky Metropolitan District (Exemption)	5.50%	A-B-C-D-E-G-H-K-L-M-O-P-Q-R	None	3.33%
Regional Transportation District (RTD) (Exemption)	1%	A-B-C-D-E-G-H-K-L-M-O-P-R	1%	3.33%
Roaring Fork Regional Transportation Authority (Exemption)	0.8% ¹ 1% ² 0.4% ³ 0.6% ⁴	A-B-C-D-E-G-H-K-L-M-O-P-R	0.8% ¹ 1% ² 0.4% ³ 0.6% ⁴	None



Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
San Miguel Authority for Regional Transportation (Exemption)	0.25%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	None
Scientific and Cultural Facilities District (CD) (Exemption)	0.1%	A-B-C-D-E-G-H-K-L- M-O-P-R	0.1%	3.33%
South Park Health Service District (Exemption)	1%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%
South Platte Regional Transportation Authority (Exemption)	0.1%	A-B-C-D-E-G-H-K-L- M-O-P-R	0.1%	None
Southwest Plaza Metropolitan District (Exemption)	1.5%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%
Summit Combined Housing Authority (Exemption)	0.725%	A-B-C-D-E-G-H-K-L- M-O-P-R	0.125% (Vehicles Only)	3.33%
Two Rivers Metropolitan District (Exemption)	4%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%
Ute Pass Regional Health Service District (Exemption)	0.5%	A-B-C-D-E-G-H-K-L- M-O-P-R	None	3.33%

Exemptions and Other Notations

*A = Food for home consumption	*M = School-related sales
*B = Machinery and machine tools (as defined on form DR 1191)	*N = Biogas production system components
*C = Gas, electricity, etc., for residential use	*O = Property used in space flight
*D = Occasional sales for charitable organizations	*P = Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment
*E = Farm equipment	*Q = Sales on retail and retail marijuana products
*G = Food sold through vending machines	*R = Manufactured homes (HB18-1315)
*H = Low-emitting vehicles (over 10,000 lbs.)	*Y = Motor vehicles
*K = Renewable energy components	*Z = Building materials
*L = Beetle wood products	

Footnotes for County and Special District Tax

¹ Cap of \$200 per month on service fee.

² Basalt and New Castle city limits.

³ Carbondale and Glenwood Springs limits.

⁴ Aspen and Snowmass Village city limits, unincorporated Pitkin County.

⁵ Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale.